

Budget Unit Brief

FY 2017



Department of Administrative Services (DAS), Unemployment Compensation - Standing

Purpose and History

This is a standing unlimited General Fund appropriation established in Iowa Code section [96.7\(7\)\(d\)](#) that is used to pay the state share of unemployment compensation claims as required to be paid as specified in Iowa Code section [96.7](#). The state is considered a Governmental Reimbursable Employer as specified in Iowa Code section [96.7\(7\)](#). This means the state does not make regular contributions to the Unemployment Compensation Trust Fund. Instead, the state makes reimbursement payments quarterly to the Fund based on claims paid to former state employees from the Fund.

Funding

Expenditures from the appropriation have ranged over the last 10 years from a high of \$1.8 million in FY 2010 to a low of \$383,000 in FY 2006. The average actual amount expended over the last five years has totaled approximately \$609,000. These are net expenditures. The Director of the Department of Administrative Services makes the quarterly payments for all state agencies, boards, commissions, or departments, except for the State Board of Regents, with this appropriation. Those agencies reimburse the General Fund out of revolving, special, trust, or federal funds, from which all or a portion of the billings can be paid.

Related Statutes and Administrative Rules

Iowa Code section [96.7](#)

[871](#) Iowa Administrative Code chapter [23](#)

Revised September 13, 2016

More Information

Unemployment Claim Process: https://das.iowa.gov/sites/default/files/hr/documents/MS_manual/Chapters/SM-10-35.pdf

Iowa General Assembly: <https://www.legis.iowa.gov/>

LSA Staff Contact: Jennifer Acton (515-281-7846) jennifer.acton@legis.iowa.gov